

**NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET****Fiscal Year July 1, 2023 - June 30, 2024****County Name: GRUNDY COUNTY County Number: 38**

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

**Meeting Date: 4/24/2023 Meeting Time: 09:15 AM Meeting Location: Grundy County Courthouse-Board of Supervisors**

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult [dom.iowa.gov/local-budget-appeals](http://dom.iowa.gov/local-budget-appeals)

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)

[grundycountyiowa.gov](http://grundycountyiowa.gov)

County Telephone Number

(319) 824-3122

		<b>Budget 2023/2024</b>	<b>Re-Est 2022/2023</b>	<b>Actual 2021/2022</b>	<b>AVG Annual % CHG</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>					
Taxes Levied on Property	1	7,568,996	7,404,682	6,954,806	4.32
Less: Uncollected Delinquent Taxes - Levy Year	2	232,200	104,703	0	
Less: Credits to Taxpayers	3	0	240,697	0	
Net Current Property Taxes	4	7,336,796	7,059,282	6,954,806	
Delinquent Property Tax Revenue	5	435	425	0	
Penalties, Interest & Costs on Taxes	6	9,500	9,000	35,229	
Other County Taxes/TIF Tax Revenues	7	979,772	887,416	984,456	-0.24
Intergovernmental	8	5,463,787	10,581,992	7,564,644	
Licenses & Permits	9	86,900	14,900	21,020	
Charges for Service	10	398,997	392,059	473,253	
Use of Money & Property	11	118,600	95,411	89,528	
Miscellaneous	12	160,842	241,030	265,541	
<b>Subtotal Revenues</b>	13	14,555,629	19,281,515	16,388,477	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	3,308,518	5,173,649	5,485,946	
Proceeds of Fixed Asset Sales	16	0	638	0	
<b>Total Revenues &amp; Other Sources</b>	17	17,864,147	24,455,802	21,874,423	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>					
Operating:					
Public Safety and Legal Services	18	3,016,021	2,558,603	2,079,787	20.42
Physical Health and Social Services	19	590,261	612,483	495,147	9.18
Mental Health, ID & DD	20	0	0	402,814	
County Environment and Education	21	1,463,383	1,292,105	1,135,508	13.52
Roads & Transportation	22	7,334,334	7,130,731	5,763,076	12.81
Government Services to Residents	23	627,256	562,733	489,270	13.23
Administration	24	3,333,485	3,393,838	2,251,627	21.67
Nonprogram Current	25	0	0	0	
Debt Service	26	574,150	4,468,328	1,155,891	-29.52
Capital Projects	27	1,489,655	2,460,239	2,650,153	-25.03
<b>Subtotal Expenditures</b>	28	18,428,545	22,479,060	16,423,273	
Other Financing Uses:					
Operating Transfers Out	29	3,308,518	5,173,649	5,485,946	
Refunded Debt/Payments to Escrow	30	0	0	0	
<b>Total Expenditures &amp; Other Uses</b>	31	21,737,063	27,652,709	21,909,219	
<b>Excess of Revenues &amp; Other Sources</b>					
<b>over (under) Expenditures &amp; Other Uses</b>	32	-3,872,916	-3,196,907	-34,796	
Beginning Fund Balance - July 1,	33	7,917,687	11,114,594	11,149,390	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	1,262,051	2,603,486	4,951,827	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,782,720	5,314,201	6,162,767	
<b>Total Ending Fund Balance - June 30,</b>	40	4,044,771	7,917,687	11,114,594	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	5,416,918				
Rural Only Levies*:	2,152,078	Urban Areas:			
Special District Levies*:	0	Rural Areas:			
TIF Tax Revenues:	288,000	Any special district tax rates not included.			
Utility Replacement Excise Tax:	85,842				

Explanation of any significant items in the budget or additional virtual meeting information:

- **NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

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**NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY RURAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS** The accompanying budget summary requires a Rural Basic property tax rate that exceeds the maximum rate as established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 3.95 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate:

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